COLUMN ON COLUMN COLUMN	244474
STATE OF SOUTH CAROLINA)
(Caption of Case)) BEFORE THE) PUBLIC SERVICE COMMISSION
Example: Application for a Class C Charter Certificate from) OF SOUTH CAROLINA
John Doe dba Doe's Limo)
Application for a Class C Charter Certificate and	TRANSPORTATION COVER SHEET
Class C Taxi from) DOCKET A
Charleston Black Cab Company) NUMBER: 2013 - 220 - T
dba)
Charleston Black Cab Co	 If this is your first time filing an application with the PSC, you will not have a Docket Number. The Commission will assign one to you. If you have filed with the Commission before, a Docket Number was assigned and should be entered above.
(Please type or print) Submitted by: Submitted by:	Telephone:
Address: 209 Meeting Street	Fax: 888-213-8110
Charleston, SC 29401	Other:
	Email: christina@charlestonhospitalitygroup.com
as required by law. This form is required for use by the Public Spee filled out completely.	replaces nor supplements the filing and service of pleadings or other papers ervice Commission of South Carolina for the purpose of docketing and most
NATURE OF AC	TION (Check all that apply)
Application - Class A/A Restricted	Request for Name Change on Certificate
Application - Class C Taxi	Request to Amend Scope of Authority
Application - Class C Charter	Request to Amend Tariff (rate increase, etc.)
Application - Class C Charter Bus	Request to Amend Passenger Limit
Application - Class C Non-Emergency	Request
Application - Class C Stretcher Van	[] Exhibit
Application - Class E Household Goods	Late-Filed Exhibit
Application - Class E Hazardous Waste	Letter
Application	Proposed Order
Request for Extension to Comply with Order	Publisher's Affidavit
Request for Order Granting Authority to Obtain a Certific	cate Reservation Letter
of Public Convenience and Necessity to be Reseinded	Response
Request for Cancellation of Certificate	Return to Petition

If you have any questions about this form, please contact the PUBLIC SERVICE COMMISSION at 803-896-5100.

Request for Suspension

Request for Reinstatement



PUBLIC SERVICE COMMISSION OF SOUTH CAROLINA

101 Executive Center Drive, Suite 100 Columbia, South Carolina 29210

(Mailing address: Post Office Drawer 11649, Columbia, SC 29211)

Phone: (803) 896-5100

Fax: (803) 896-5199

Date: 5/14/2013

APPLICATION FOR CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY FOR OPERATION OF MOTOR VEHICLE CARRIER

0	application is hereby made for a Certificate of Public Convenience and Necessity, in accordance with the provision f S.C. Code Ann., § 58-23-10, et seq. (1976), and amendments thereto.
1.	Name under which business is to be conducted (corporation, partnership, or sole proprietorship, with or without trade name
	Charleston Black Cab Company dba Charleston Black Cab Co
	209 Meeting Street, Charleston SC 29401
	Street Address of Applicant
	Mailing Address of Applicant (if different from street address)
	888-213-8110
	Phone Fax
	Christina@charlestonhospitalitygroup.com
	Email Address
2.	If the Applicant is an LLC or a corporation, a copy of the Certificate of Existence from the South Carolina Secretary of State and the Articles of Incorporation must be attached. (If incorporated outside of SC, attach South Carolina Secretary of State "Foreign Corporation" Certificate.)
3,	Select Entity Type: (Check one)
	☐ Individual Owner/Sole Proprietorship
	Partnership - List names and addresses of all person having an interest in the business.
	Corporation - List names and addresses of two principal officers.
	Sam Mustafa - 30 Society Street, Charleston, SC 29401
	Christian Tsang 106 The ones Ave, Gove Creck SC 29445

Applicant is financially able to furnish the services as specified in this application and submits the following statement of assets and liabilities.

BALANCE SHEET

Balance a	t Time Applic	cation is Filed:	
Month	May	Year 2013	

Assets:

Cash	5000.00
Receivables	
Real Estate	
Buildings and Equipment (Net)	
Motor Vehicles (Net)	51716.06
Garage Equipment (Net)	
Machinery and Tools (Net)	
Supplies on Hand	
Prepaids and Other Assets	
Total Assets*	56716.06
<u>Liabilities and Equity:</u>	
Accounts Payable	
Notes Payable	51716.06
Mortgages Payable	
Equipment Obligations	
Accrued Salaries and Wages	
Other Accrued Obligations	
Other Liabilities	
Total Liabilities	51716.06
Capital Stock	5000.00
Retained Earnings	
Total Equity	
Total Liabilities and Equity*	56716.06

^{*} Total Assets = Total Liabilities and Equity

PROPOSED RATES AND CHARGES FOR SERVICE

Proposed Rates and Charges (List only maximum charges per mile or trip, and/or hourly rate):

Maximum Hourly Rate: \$175.00

You will only be	e of Authority: Check e allowed to operate in intend to operate in al	those counties chec	ked below. You may	permission to operate. request "Statewide"
[] Abbeville	Cherokee	Florence	Lee	Saluda
Aiken	[] Chester	Georgetown	Lexington	Spartanburg
Allendale	Chesterfield	Greenville	Marion	Sunter
Anderson	Clarendon	Greenwood	Marlboro Marlboro	Union
Bamberg	Colleton	Hampton	McCormick	Williamsburg
Barnwell	Darlington	[] Horry	Newberry	York
Beaufort	Dillon	Jasper	Oconec	
Berkeley	Dorchester	Kershaw	Orangeburg	X Statewide
	Edgefield	Lancaster	Pickens	
Charleston	Fairfield	Laurens	Richland	

DESCRIPTION OF EQUIPMENT

You are **not** required to own a vehicle to file an application. However, prior to being issued a certificate by ORS, you will be required to have obtained a vehicle.

to carry is based of	er of Passengers Vehicle is Equip in the number of seatbelts in the ingers, including driver engers, including driver	oped to Carry: (The number of pa vehicle, including the driver's sea	ssengers a vehicle is equipped atbelt.)
MAKE	YEAR & MODEL	VIN#	EMPTY WEIGHT
Mercedes	5-class 2010	WDDNG 7 BB & AA	349921 4740
····			
			· · · · · · · · · · · · · · · · · · ·
			

INSURANCE QUOTE

This form MUST BE COMPLETED AND SIGNED by an AUTHORIZED INSURANCE COMPANY REPRESENTATIVE. The insurance quote must be complete, listing current insurance premiums. At the discretion of the Commission, a copy of current insurance policies may be required. Do not provide a copy of insurance policies unless requested. You will not be required to purchase insurance until your application has been approved and an order has been issued by the PSC. THIS IS ONLY A QUOTE,

The following insurance quote is	for:	
Charleston Black Cab Com	pany	
		Applicant
P.O. Box 503, Charleston,	SC 29402	
	Address of	f Applicant
Amount of Premium:		Limits Qnoted: (See Below)
Liability Insurance \$1,797.0	00	Limits \$1,000,000 combined single limit
The above quoted premium is for	a term of 12	months.
Minimum Limits - Intrastate O	nly:	
1-7 Passengers*	\$ 25,000/50,000/25,000	
8-15 Passengers*	\$ 25,000/100,000/25,00	o including the driver's seatbelt
Allmerica Financial Bene	ofit (The Hanover Insurar	nce Group)
	Name of Insura	ince Company
P.O. Box 15083, Worch	ester, MA 01615-0083	
	Flome Office Add	ress of Company
I am familiar with the Commission meets the minimum insurance limi South Carolina Department of Insu	ts prescribed. The insur	as relating to insurance requirements and the above quote rance company making this quote is authorized by the South Carolina.
6/5/2013	alt	Muley
Date	Authorized In	Isurance Company Representative's Signature

NOTICE:

If you wish to self-insure your motor vehicles for liability and property damage, you must comply with S.C. Code Ann. Sections 56-9-60 and 58-23-910. For more information, contact Vickie Coker with the Department of Motor Vehicles at (803) 896-8457.

If you wish to apply as a self-insured for worker's compensation coverage in South Carolina you may do so with the South Carolina Worker's Compensation Commission (WCC) provided that you will be able to: 1) post a surety bond or letter-of-credit with the WCC for a minimum of \$500,000, 2) agree to pay a yearly self-insurance tax, and 3) agree to pay an annual assessment to the South Carolina Second Injury Fund. For more information, contact the WCC Self-Insurance Division at (803) 737-5712 or on the web at www.wcc.state.sc.us/self-insurance.

Exhibit Fit, Willing, and Able (FWA)

	Sam Mustafa
	Name of Applicant
1	. Are there currently any outstanding judgments against the Applicant?
	○ Yes
	If Yes, indicate nature of judgement(s) against applicant.
2.	Is Applicant familiar with all statutes and regulations, including safety regulations and governing for-hire motor carrier operations in South South Carolina, and does Applicant agree to operate in compliance with these statutes and regulations?
3.	Is Applicant aware of the Commission's insurance requirements and the insurance premium costs associated therewith?
	• Yes O No

Exhibit on Driver Qualifications

1	. Appl	icant understands that	all d	rivers must be a minimum of 18 years of age.
	•	Yes	0	No
2.	and s	icant understands that uch record from the D aintained in the Applic	MV	rtified copy of the driver's three (3) year driving record issued by the SC DMV of the state in which the driver is or has been domiciled for such period must s business office.
	•	Yes	0	No
3.	Appli must	cant understands that be maintained in the /	a cri Appli	minal history background check from the state where the driver currently lives cant's business office.
	•	Yes	0	No
4.	their p	cant understands that possession when opera of residence of the driv	ating	rivers operating a vehicle under a Class C Certificate must have in a charter vehicle, a valid driver's license issued by the SC DMV or the curren
	•	Yes	0	No
5.	vehicle State I	es to drivers who are	regis	lass C Certificate holders are prohibited from employing or leasing tered, or required to be registered, as sex offenders with the South Carolina or any national registry of sex offenders. No

PUBLIC SERVICE COMMISSION OF SOUTH CAROLINA POST OFFICE DRAWER 11649 COLUMBIA, SOUTH CAROLINA 29211

Applicant is familiar with the provision of S.C. Code Ann. §58-23-10, et seq.(1976), and amendments thereto, and R.103-100 through R.103-241 of the Commission's Rules and Regulations for Motor Carriers (Volume 26, S.C. Code Ann. Regs., 1976), and R.38-400 through R.38-503 of the Department of Public Safety's Rules and Regulations for Motor Carriers (Volume 23A, S.C. Code Ann., 1976) and amendments thereto, and hereby promises compliance therewith.

The Applicant for the Certificate of Public Convenience and Necessity as set forth in the foregoing, swear or affirm that all statements contained in the above application are true and correct.

Applicant's Signature

SAM MUSTAFA Owner

Title of Applicant (e.g. President, Owner, etc.)

STATE OF SOUTH CAROLINA

The State of South Carolina



Office of Secretary of State Mark Hammond

Certificate of Existence

I, Mark Hammond, Secretary of State of South Carolina Hereby certify that:

CHARLESTON BLACK CAB COMPANY,

a corporation duly organized under the laws of the State of South Carolina on August 10th, 2012, and having a perpetual duration unless otherwise indicated below, has as of the date hereof filed all reports due this office, paid all fees, taxes and penalties owed to the Secretary of State, that the Secretary of State has not mailed notice to the Corporation that it is subject to being dissolved by administrative action pursuant to section 33-14-210 of the South Carolina Code, and that the corporation has not filed articles of dissolution as of the date hereof.

Given under my Hand and the Great Seal of the State of South Carolina this 10th day of August, 2012.

Mark Hammond, Secretary of State

Note: This certificate does not contain any representation concerning fees or taxes owed by the Corporation to the South Carolina Tax Commission or whether the Corporation has filed the annual reports with the Tex Commission. If it is imported to know whether the Corporation has peld all taxes due to the State of South Caroline, and has filed the annual reports, a certificate of compliance must be obtained from the Tax Commission.

CERTIFIED TO BE A TRUE AND DORNECT COPY AS TAKEN FROM AND COMPARED WITH THE ORIGINAL ON FILE IN THIS OFFICE

AUG 10 2012

STATE OF SOUTH CAROLINA SECRETARY OF STATE

SECRETARY OF STATE OF SOUTH CAROLINA

** ARTICLES OF INCORPORATION FOR A STATUTORY CLOSE CORPORATION

- 1. The name of the proposed corporation is Charleston Black Cab Company.
- 2. This corporation is a Statutory Close Corporation, formed pursuant to Chapter 18, Title 33 of the 1976 South Carolina Code, as amended.
- 3. The initial registered office of the corporation is in Charleston County at 286 Meeting Street, 1st Floor, Charleston, South Carolina 29401 and the initial registered agent at such address is David W. Wolf.

I hereby consent to the appointment as registered agent of the corporation.

Agent's Signature

- 4. The corporation is authorized to issue shares of stock as follows. Complete "a" or "b", whichever is applicable:
 - (a) [X] The corporation is authorized to issue a single class of shares, the total number of shares authorized is 10,000 common shares.
 - (b) [] The corporation is authorized to issue more that one class of shares:

Class of Shares	Authorized No. of Each Class

If shares are divided into two or more classes or if any class of shares is divided into series within a class, the relative rights, preferences, and limitations of the shares of each class, and of each series within a class, are as follows:

5. The existence of the corporation shall begin as of the filing date with the Secretary of State unless a delayed date is indicated (See Section 33-1-230(b) of the 1976 South Carolina Code of Laws, as amended).

120810-0152 FILED: 08/10/2012 CHARLESTON BLACK CAB COMPANY Filing Fee: \$135.00 ORIG

Mark Hammond

South Carolina Secretary of State

Charleston Black Cab Company Name of Corporation

 Unless specified otherwise below, the transfer of shares of stock of the corporation shall be subject to the restrictions set out in Sections 33-18-110 through 33-18-130 of the 1976 South Carolina Code of Laws, as amended.

Specify any variations in the statutory format in Sections 33-18-110 through 33-18-130.

The restrictions set out in Sections 33-18-110 through 33-18-130 shall not apply. See Article 9(e) and Article 9(h) below.

7. Unless otherwise specified below the corporation shall have a Board of Directors (See Sections 33-18-210 of the 1976 South Carolina Code of Laws, as amended).

[X] This corporation elects not to have a Board of Directors.

- 8. Check, if applicable.
 - [] This corporation elects to have the provisions of Sections 33-18-140 through 33-18-170 of the 1976 South Carolina Code of Laws, as amended, which give the estate of a deceased shareholder the right to compel the corporation to purchase the deceased shareholder's shares, apply. Specify any variations in the statutory format in Sections 33-18-140 through 33-18-170.
- 9. The optional provisions, which the corporation elects to include in the articles of incorporation, are as follows (See the applicable provisions of Sections 33-2-102, 33-18-330, 35-2-105, and 35-2-221 of the 1976 South Carolina Code of Laws, as amended) are as follows:

Article 9(a) Shareholders Voting Rights When Corporation Operates Without a Board of Directors

At any time this corporation is operating without a Board of Directors (as authorized by Section 33-18-210(a) of the 1976 South Carolina Code of Laws, as amended, or any succeeding statute of like tenor and effect), all of the corporation powers shall be exercised by or under authority of, and the business and affairs of the corporation managed under the direction of the Shareholders. Any and all actions which may, or are required to be taken by either vote of the Board of Directors, vote of the Board of Directors and Shareholders, including without limitation, the election of officers and the determination of the duties of officers, shall be authorized by the vote of the holders of fifty-one percent (51%) of the outstanding shares entitled to vote.

Article 9(b) Preemptive Rights

Shareholders shall have preemptive rights with respect to all shares issued by the corporation.

Article 9(c) Articles of Amendment

Amendment of these Articles of Incorporation shall require the vote of the holders of fifty-one percent (51%) of the issued and outstanding shares entitled to vote.

Article 9(d) Quorum and Voting

The attendance of holders of fifty-one percent (51%) of the issued and outstanding shares entitled to vote at any meeting shall constitute a quorum at a meeting of the Shareholders for the transaction of any business. Any person designated by the Shareholder may act as a proxy for an absent Shareholder. If a quorum is present, the affirmative vote by the holders of fifty-one percent (51%) of the issued and outstanding shares entitled to vote at the meeting shall be the act of the Shareholders.

Article 9(e) Buy-Sell Agreement

The sale, encumbrance, or other disposition of the shares issued by this corporation may be subject to the terms and conditions of a buy-sell agreement, by and among the shareholders and this corporation, with a copy of such agreement, if one exists, being filed in the office of the corporation and to be furnished without charge to any Shareholder subject to the agreement upon written request.

Article 9(f) Issuance of Additional Shares

No additional shares of the corporation shall be authorized or issued without the prior written consent of the holders of fifty-one percent (51%) of the issued and outstanding shares entitled to vote.

Article 9(g) S Corporation Protection Provision

__ . _

At any time after the corporation has filed an S corporation election (and prior to the corporation having filed a voluntary revocation of the election pursuant to Section 1362(d)(1) of the Internal Revenue Code of 1986, as amended, or any succeeding statute of like tenor and effect), the corporation shall not (1) authorize any securities which will cause the corporation to have classes that vary other than by voting rights, nor (2) borrow money from any shareholder under terms that would cause such borrowing to be treated as an additional security or class of stock. Any such attempted borrowing or authorization of a different class of stock which

violate the provisions of the first sentence of this Article shall be void ab initio and shall not be deemed to be a security or obligation of this corporation. This Article may not be amended, modified or deleted without the prior approval of all of the voting shares of the corporation.

Article 9(h) Restriction on Transfer to Prevent Loss of S Corporations Status

The following restriction on the transfer of shares shall be in effect at any time after the corporation has filed an S corporation election (and prior to the corporation having filed a voluntary revocation of the election pursuant to Section 1362(d)(1) of the Internal Revenue Code of 1986, as amended, or any succeeding statute of like tenor and effect): No shares of the corporation shall be transferred either directly or indirectly, voluntarily or involuntarily, without the prior written determination of the Shareholders, or by an attorney appointed by the Shareholders to give such an opinion, that the proposed transfer will not cause the S corporation election to be terminated.

Article 9(i) Indemnification

The corporation shall indemnify and advance expenses to its officers, employees and agents to the full extent permitted by the South Carolina Business Corporation Act of 1988, as amended.

10. The name, address and signature of each incorporator is as follows:

<u>Name</u>

Address

David W. Wolf

286 Meeting Street

Charleston, SC 29401

11. I, David W. Wolf, an attorney licensed to practice in the State of South Carolina, certify that the corporation, to whose Articles of Incorporation this certificate is attached, has complied with the requirements of Chapter 2, Title 33 of the 1976 South Carolina Code of Laws, as amended, relating to the Articles of Incorporation.

Date: August 8, 2012

David W. Wolf, Esq. Wolf & Wolf, LLC

286 Meeting Street

Charleston, South Carolina 29401

Charleston Black Cab Company Name of Corporation

FILING INSTRUCTIONS

- 1. Two copies of this form, the original and either a duplicate original or a conformed copy, must be filed.
- 2. If the space in this form is insufficient, please attach additional sheets containing a reference to the appropriate paragraph in this form.
- 3. Enclose the fee of \$135.00 payable to the Secretary of State.
- 4. THIS FORM MUST BE ACCOMPANIED BY THE ANNUAL REPORT (SEE SECTION 12-19-20 OF THE 1976 SOUTH CAROLINA CODE OF LAWS, AS AMENDED)

Return to:

Secretary of State P.O. Box 11350 Columbia, SC 29211

SPECIAL NOTE

ALL SHARE CERTIFICATES ISSUED BY A STATUTORY CLOSE CORPORATION MUST CONTAIN THE FOLLOWING CONSPICUOUS NOTICE: THE RIGHTS OF SHAREHOLDERS IN A STATUTORY CLOSE CORPORATION MAY DIFFER MATERIALLY FROM THE RIGHTS OF SHAREHOLDERS IN OTHER CORPORATIONS. COPIES OF THE ARTICLES OF INCORPORATION AND BYLAWS, SHAREHOLDERS' AGREEMENTS AND OTHER DOCUMENTS, ANY OF WHICH MAY RESTRICT TRANSFERS AND AFFECT VOTING AND OTHER RIGHTS, MAY BE OBTAINED BY A SHAREHOLDER ON WRITTEN REQUEST TO THE CORPORATION.

THE FILING OF THIS DOCUMENT DOES NOT, IN AND OF ITSELF, PROVIDE AN EXCLUSIVE RIGHT TO USE THIS CORPORATE NAME ON OR IN CONNECTION WITH ANY PRODUCT OR SERVICE. USE OF A NAME AS A TRADEMARK OR SERVICE MARK WILL REQUIRE FURTHER CLEARANCE AND REGISTRATION AND BE AFFECTED BY PRIOR USE OF THE MARK. FOR MORE INFORMATION, CONTACT THE TRADEMARKS DIVISION OF THE SECRETARY OF STATE'S OFFICE AT (803) 734-1728.

DOM-ART OF INCORP FOR A STATUTORY CLOSE CORP.doc

Form Revised by South Carolina Secretary of State, January 2000

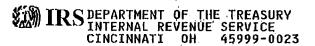
STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE

INITIAL ANNUAL REPORT OF CORPORATIONS

CL-1 (Rev. 9/7/10) 3134

Office Use Only File Number	PENDING PERIOR)	Year SID Nu	mber		
Date "Application for Charter" filed w Date of "Request for authority to do	Dusiness in this state" (Foi	ugust 2 / reign Corp.)				
FEIN To be applied for [X] Check if subchapter S election		Busines:	s Code	(Office Use Only)		
NAME OF CORPORATION		· · · · · · · · · · · · · · · · · · ·	Telephone			
Charleston Black Cab Compa PHYSICAL ADDRESS OF HEADQUAR 209 Meeting Street, 2nd F1	TERS (NUMBER AND STREET)					
CITY AND STATE ZIP Charleston, SC 29	COUNTY	CITY AND S	eting Street, 2n STATE eston, SC	ZIP		
1. State of incorporation; south co	voltano 2 Indicat	ta month co	rnoration closes its h	ooks:		
 Nature of principal business in SC: Location of registered office of the Registered agent at such address in the second sec	g Daviu W. Moll					
5. Location of principal office in SC (s 3. Date business commenced in SC: 7. If a professional corporation, are al	August 2012	Effect	ive Date of Incorpora	tion: August: 2012		
officers (other than the secretary corporation? N/A	and treasurer) qualified to	o practice th	ne professional servic	es engaged in by the		
 The names and business addresse corporation are: 	es of the directors (or indivi	duals function	ning as directors) and	principal officers in the		
Name/Title David Wolf - Incorporato	Busine r 286 Mee	ess Address ting Stre	and Office et, 1st Fl., Cha	arleston, SC 29401		
9. The total number of authorized shares of capital stock itemized by class and series, if any, within each class as follows: Output Description:						
Number of Shares	Class			Series		
The total number of issued and outstanding shares of capital stock itemized by class and series, if any, within each class is as follows:						
Number of Shares	Class			Series		
Fee due with this report	******************	,,,,,,,,,,		25 00		
ee instructions for payment and mailing.						
	AFFIDAVI					
he undersigned incorporator or principal companying statements and schedules, npiete return made in good faith:	officer of the corporation for has been examined by me	or which this and is to the	return is made, declare	that this return, including Ige and belief a true and		
avid W. Wolf, Esq Wolf & THIS RETURN PREPARED B		SIGNATURE OF	INCORPORATOR OR OFFIC	ER AUTHORIZED TO SIGN		
August 8, 2012 DAYE			Incorporator	()		

31341027



4, 4, 1

:e: 05-31-2013

ation Number:

Form: SS-4

Number of this notice: CP 575 A

CHARLESTON BLACK CAB COMPANY % SAM MUSTAFA 209 MEETING ST CHARLESTON SC 29401

For assistance you may call us at 1-800-829-4933

IF YOU WRITE, ATTACH THE STUB OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

ring for an Employer Identification Number (EIN). We assigned is EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear-off stub and return it to us.

Based on the information received from you or your representative, you must file the following form(s) by the date(s) shown.

Form 941 . 10/31/2013 Form 1120 . 03/15/2014 Form 940 . 01/31/2014

If you have questions about the form(s) or the due dates(s) shown, you can call us at the phone number or write to us at the address shown at the top of this notice. If you need help in determining your annual accounting period (tax year), see Publication 538, Accounting Periods and Methods.

We assigned you a tax classification based on information obtained from you or your representative. It is not a legal determination of your tax classification and is not binding on the IRS. If you want a legal determination of your tax classification, you may request a private letter ruling from the IRS under the guidelines in Revenue Procedure 2004-1, 2004-1 I.R.B. 1 (or superseding Revenue Procedure for the year at issue). Note: Certain tax classification elections can be requested by filing Form 8832, Entity Classification Election. See Form 8832 and its instructions for additional information.

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